

EXHIBIT L

CRAIG ZINN
AUTOMOTIVE GROUP

Corporate Offices

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954.967.4111
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April 3, 2009

VIA OVERNIGHT MAIL & FACSIMILE
(617) 973-9532

Nancy Connelly
Mediation Works Incorporated
Third Floor
4 Faneuil Hall
Boston, MA 02109-1632

Ref: USED CAR

Date: 04/03/2009
Wgt: 0.1 LBS
DV: 0.00

SHIPPING: 11.34
SPECIAL: 0.28
HANDLING: 0.00
TOTAL: 11.62

Svcs: STANDARD OVERNIGHT
TRCK: 9357 3705 2713


RE: Request for Mediation - GM Audit of Zinn Companies, Inc. d/b/a Pines
Pontiac-GMC-Buick

Dear Ms. Connelly:

I am providing legal representation to Zinn Companies, Inc. d/b/a Pines Pontiac-GMC-Buick ("PPG" or the "Dealership") in regard to the above referenced matter. Enclosed please find the Dealership's Filing Form requesting mediation, its one page summary of the dispute, and check number 57829 in the amount of \$1,000.00.

Please contact me if anything else is required to initiate the mediation process.

Sincerely yours,


Alan N. Jockers, Esq.

Encls.

Cc via Facsimile: (313) 667-5462
William T. Hepburn, Jr., JMAC Secretary



GMC



GENERAL MOTORS DISPUTE RESOLUTION PROCESS

REQUEST FOR MEDIATION

Filing Form

INSTRUCTIONS:

- Type or Print clearly all information requested on the form and sign in the space provided.
- Attach a one-page description of the specific facts involved in your dispute and briefly explain why you are seeking mediation.
- Forward the completed filing form and the one-page description with a Deposit Check (payable to "Mediation Works Incorporated") for \$1,000.00 to the Administrator listed below. A photocopy of the filing form and attachments should be sent to the JMAC Secretary. The Deposit will be applied toward the requesting party's mediation expenses.

The Mediation will be conducted in accordance with procedures outlined in the General Motors Dispute Resolution Process.

Party Requesting Mediation:

Company*: Zinn Companies, Inc. d/b/a Pines Pontiac-GMC-Buick
By: Patricia A. Parke Title: Corporate Secretary
Street Address: 2300 N. State Rd. 7 Phone: 954/967-4111
City, State, Zip: Hollywood, FL 33021 Fax: 954/985-7117

Party Whose Decision or Action will be the Subject of the Mediation:

Company*: General Motors Corporation
Name: Dana Rush Title: GM Audit Services
Street Address: 100 Renaissance Center Phone: 313/665-3584
City, State, Zip: Detroit, MI 48265-1000 Fax: 313/665-3534
Mail Code 482 A38 D82

If additional parties are involved in the dispute, attach a separate sheet listing above information for each additional party.
* Corporate Name and DBA Name

Attach a one-page description of the specific facts involved in your dispute: (Required)

If you have any questions, please do not hesitate to call the Administrator or the JMAC Secretary.

GM Dispute Resolution Process Administrator

Nancy Connelly
Mediation Works Incorporated
Third Floor
4 Faneuil Hall
Boston, MA 02109-1632
Phone: 617-973-9739 Ext 24 or 800-894-8323
Fax: 617-973-9532
E-mail: nconnelly@mwinc.org

JMAC Secretary

William T. Hepburn, Jr.
General Motors Corporation
MC: 482-A07-C66
100 Renaissance Center
Detroit, MI 48265-1000
Phone: 313-665-1833
FAX: 313-667-5462
E-mail: william.t.hepburnjr@gm.com

Print Name: Patricia A. Parke

Signature of Dealer: Patricia A. Parke

Date: 4/3/09

REQUEST FOR MEDIATION
ONE PAGE DESCRIPTION OF FACTS INVOLVED IN DISPUTE
BETWEEN GENERAL MOTORS AND PINES PONTIAC-GMC-BUICK

The dispute arises from the Audit Results Package which General Motors hand delivered to Pines Pontiac-GMC-Buick ("PPG" or the "Dealership") on March 6, 2009. The Dealership formally responded on April 3, 2009. In summary, and without waiver of any right or remedy it may have, the Dealership disagrees with GM's request for reimbursement and the proposed debit amounts are not accepted, therefore mediation has been requested in regard to the entire audit.

In regard to the "Documentation Not Received" item for \$27,081.79 and "Deviation Notice – Missing Documentation" aspect of the audit, the Dealership provided GM with documentation on April 3, 2009 which supports the Dealership's incentive eligibility for a number of the deliveries at issue.

In regard to the "Total GM Claim for CSI Intervention (SFE)" for an unstated amount, the Dealership has not been provided with adequate information or documentation which would enable it to respond to the claim. For example, it is not clear whether any of the alleged deviations resulted in PPG's receipt of any incentive payments. Additionally, the Dealership objected to the audit because it was conducted in violation of Florida law. As evidenced in the Audit Results Package, the audit covered a period that was more than 18 months prior to the date incentives were paid. PPG therefore requested an explanation as to why the statutory protections it has been afforded under Florida law have been ignored. In pertinent part, Florida Statute section 320.64(25) provides:

Audit of incentive payments shall only be for an 18-month period immediately following the date the incentive was paid. An applicant or licensee shall not deny a claim or charge a motor vehicle dealer back subsequent to the payment of the claim unless the applicant or licensee can show that the claim was false or fraudulent or that the motor vehicle dealer failed to substantially comply with the reasonable written and uniformly applied procedures of the applicant or licensee for such repairs or incentives.

Additionally, the Dealership was not afforded with the full amount of time it is allowed under Florida law to respond to the audit. The audit results package was incomplete, but nonetheless required a response within a 30 day period. Florida law requires "a reasonable period after the meeting within which to respond to the proposed charge-backs, with such period to be commensurate with the volume of claims under consideration, but in no case less than 45 days after the meeting."

**PINES
PONTIAC
GMC BUICK**

16100 PINES BLVD.
PEMBROKE PINES, FLORIDA 33027

74-478
724

57829

PAY **ONE THOUSAND DOLLARS AND 00/100**

TO THE

ORDER

OF

**MEDITION WORKS INCORPORATED
3RD FLOOR, 4 FANEUIL HALL
BOSTON MA 02109**

DATE

AMOUNT

04/02/09

\$1,000.00

ZINN COMPANIES, INC.
VOID AFTER 90 DAYS

 SECURITY
FEATURES INCLUDED
DETAILS ON BACK

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE

COMERICA BANK

ANN ARBOR, N.A.
ANN ARBOR, MI

⑈057829⑈ ⑆072404786⑆ 2176974364⑈

NAME

NUMBER

DATE

MEDITION WORKS INCORPORATED

04/02/09

S
D

ACCT#	AMOUNT	CTRL#
7230	1000.00	
7230	0.00	

DESC
MEDIATION FEE- GM/PPG
AUDIT

PO#

REMITTANCE ADVICE
DETACH AND RETAIN

PINES PONTIAC GMC TRUCK
16100 PINES BLVD.
PEMBROKE PINES, FLORIDA 33027

CHECK NO.

57829

NET
AMOUNT

\$1,000.00